



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Elisa Bernard
DOCKET NO.: 06-28866.001-R-2
PARCEL NO.: 18-19-103-069-0000

The parties of record before the Property Tax Appeal Board are Elisa Bernard, the appellant(s), by attorney David C. Dunkin, of Arnstein & Lehr in Chicago; the Cook County Board of Review by Cook County Assistant State's Attorney William Blythe; and School District #86, the intervenor, by attorney Alan M. Mullins of Scariano, Himes and Petrarca in Chicago.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$24,178
IMPR.: \$122,701
TOTAL: \$146,879

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 40,297 square foot parcel of land improved with a four-year old, two-story, masonry, single-family dwelling containing 5,590 square feet of living area, eight and two-half baths, air conditioning, five fireplaces, and a full, finished basement. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant, via counsel, submitted descriptions and assessment information on a total of seven properties suggested as comparable and located within one mile of the subject. The properties are described as two-story, masonry or frame and masonry, single-family dwellings with between three and two-half and four and one-half baths, air conditioning, between one and four fireplaces, and a partial or full basement with four finished. The properties range: in age

from nine to 16 years; in size from 5,124 to 7,345 square feet of living area; and in improvement assessments from \$17.95 to \$21.95 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$325,822 or \$58.29 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented colored photographs of the subject as well as a statement that the subject is a one of a kind estate that sold in 2002 for \$3,580,000. In addition, the board submitted a printout from the Cook County Recorder of Deeds indicating a warranty deed was recorded on February 13, 2002 for \$3,580,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The intervenor submitted a brief arguing that the best evidence in determining the subject's assessed value is the sale of the subject property in 2002 for \$3,580,000. The intervenor was not represented at hearing.

At hearing, the appellant's attorney argued the appellant met her burden of showing the subject is over assessed with the suggested comparables in evidence. The appellant's attorney asserted that the board of review's statement that the subject property is unique is just opinion and asserts there is ample data to show that it's not a unique property. He asserts that the area the subject is located in contains many homes with large lots; some have larger homes and some have smaller. He argued the appellant's suggested comparables show the subject is not unique. In addition, the appellant's attorney argues that the sale of the subject, used in evidence by the board of review and the intervenor, is four years prior to the lien date and does not address the uniformity argument.

The board of review's attorney argued that the appellant has not met her burden. He argues the sale of the subject is the best indication of its value. The board of review presented a copy of the warranty deed which was admitted into evidence and marked at board of review's exhibit #1.

After reviewing the record and considering the testimony, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an

analysis of the assessment data, the PTAB finds the appellant has met this burden.

The appellant submitted a total of seven properties suggested as comparable to the subject. The PTAB finds these comparables similar to the subject in design, construction, size, amenities and age. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. The properties are masonry or frame and masonry, two-story, single-family dwellings located within a mile of the subject. The properties range: in age from nine to 16 years; in size from 5,124 to 7,345 square feet of living area; and in improvement assessments from \$17.95 to \$21.95 per square foot of living area. In comparison, the subject's improvement assessment of \$58.29 per square foot of living area is above the range of these comparables.

The PTAB gives little weight to the board of review's and the intervenor's evidence as they did not address the uniformity argument presented by the appellant. In addition, the PTAB finds the sale of the subject four years prior to the lien date is too far removed to accurately reflect the subject's 2006 market value. After considering adjustments and the differences in the comparables when compared to the subject, the PTAB finds the subject's improvement assessment is not supported and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 21, 2011

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.